

SCHEDULES

SCHEDULE 12

INQUIRIES

- 5 Any person who refuses or wilfully neglects to attend in obedience to a notice under paragraph 3, or to give evidence, or who wilfully alters, suppresses, conceals, destroys or refuses to produce any book or document which he may be required by any such notice to produce, or who refuses or wilfully neglects to furnish any information which he is required to furnish under sub-paragraph (b) of paragraph 3, shall be liable on summary conviction to a fine not exceeding £20 or to imprisonment for a period not exceeding 3 months.